

DETAILED FUND BALANCE REPORT

Instructions and guidance on completing the Detailed Fund Balance Report.
The Detailed Fund Balance Report will be used for the reconciliation of the
fund balances and preparation of the Fund Condition Statements included
in the Governor's Budget.

*Department
of Finance*

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Instructions for Departments

Detailed Fund Balance Report (Form DF-303)

GENERAL INSTRUCTIONS

Purpose of Report

The Detailed Fund Balance (DFB) report (Form DF-303), will be used by state departments to reconcile accounting data to budgetary data. Departments are required to submit a DFB report for accounting data reported on year-end financial reports, beginning with the financial reports for fiscal year ending June 30, 2013. Departments will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2014-15 Governor's Budget. A DFB report must be submitted for all funds that will have a FCS in the 2014-15 Governor's Budget.

The reconciliation of accounting data to budgetary data is required under Government Code (GC) sections 12460 and 13344. GC 12460 requires information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget. GC 13344 requires departments to prepare and maintain financial and accounting data for the Governor's Budget and related documents, and the Budgetary/Legal Basis Annual Report described in GC 12460, according to the methods and bases provided in regulations, budget letters, and other directives of Department of Finance (Finance). By law, year-end financial reports must be prepared consistent with the applicable budget. Information provided to Finance for the Governor's Budget must be consistent with information provided to the State Controller's Office for the Budgetary/Legal Basis Annual Report.

State Administrative Manual section 6400 requires that fund balance, revenues, expenditures, and other accounting data included in the past year's presentation of the Governor's Budget are equivalent in amount and classification with similar data published in the Controller's Budgetary/Legal Basis Annual Report. Therefore, departments shall use their year-end financial reports as the basis for preparation of the past year portion of budget documents for the Governor's Budget.

The DFB report will assist departmental accounting and budget staff to reconcile year-end financial reports to budget schedules in accordance with government code and state policy and prepare the past year portion of the FCS.

The display of the DFB report is similar to the FCS. The FCS provides a summary of a fund. The basic components of a FCS are the beginning fund balance, prior year adjustments, revenues, transfers, expenditures, and ending fund balance. The DFB report displays the details of a fund. The basic components are still the same, i.e., the beginning fund balance, prior year adjustments, revenues, transfers, expenditures, and ending fund balance. Data included in the budget schedules and year-end financial reports should be identical unless permitted by law or Finance has approved a difference.

Template and Instructions

Departments will prepare the DFB report using the template provided by Finance. See page 1-11 for the format and content of the DFB report. Follow the detailed instructions on pages 1-6 to 1-10 to complete the report. Other information in the instructions includes:

- Example of a DFB report referenced to supporting year-end financial reports (section 2).
- Example of a DFB report that is submitted to Finance (section 3).
- Examples of year-end financial reports that support the DFB report (sections 5 and 6).
- Example of a FCS (section 6).
- Example of a DFB consolidated worksheet that is submitted to Finance (section 7).

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Important Background Information

Departmental accounting and budget staff should become familiar with information provided in Finance Budget Letter (BL) 13-02, issued on March 8, 2013, BL 13-10, issued on July 22, 2013 and other BLs related to the development of the 2014-15 Governor's Budget. The BLs remind departments of existing and new requirements for reporting past year financial data when submitting budget documents for the development of the Governor's Budget. Staff should also review statewide policies and prior BLs referenced in BL 13-02.

Report Preparation Responsibilities

A DFB report must be prepared for all funds that will have a FCS in the 2014-15 Governor's Budget. The funds for which a DFB report must be submitted are posted on the Finance website at <http://www.dof.ca.gov/accounting/Fund%20Reconciliation/>. Departments should confirm with their Finance budget analyst which funds will have a FCS in the 2014-15 Governor's Budget.

The accounting staff will prepare the DFB report and reference information on the report to the supporting year-end financial reports described in the Detail Instructions section. Accounting staff will submit the DFB report packet to their budget office for preparation of the budget schedules and past year portion of the FCS. Data on the DFB report must match data on the Schedule 10s (Supplementary Schedule of Appropriations) and the Schedule 10Rs (Supplementary Schedule of Revenues and Transfers) and the past year portion of the FCS. Accounting and budgeting staff will research and resolve differences between accounting and budgetary data prior to submitting the DFB report, budget schedules, and past year portion of the FCS to Finance.

Responsibilities for Shared Funds

The fund administrator for a shared fund will complete a consolidated DFB worksheet. See page 1-12 for an example of a consolidated DFB worksheet. In order for the fund administrator to prepare a consolidated worksheet, all fund users will complete a DFB report for their portion of the fund. Fund users will submit the certification form DF-117, DFB report, and supporting year-end reports to the fund administrator no later than September 9, 2013. It is the responsibility of the fund administrator to coordinate the timely receipt of DFB reports from fund users. Early communication and discussion of expectations and due dates between fund administrators and fund users is encouraged. Refer to BL 13-02 for the responsibilities of fund administrators and fund users.

Certification

The department head or designee must certify under penalty of perjury that the department has fully reconciled the past/prior year accounting /budgeting information to reflect full compliance with state law, is accurate and reconciles between budgeting and accounting records. Budgeting and accounting information provided to Finance reconciles to year-end financial reports submitted to the State Controller's Office.

A designee certifying the report must be at least one level above both budgeting and accounting.

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Submission Requirements

The fund administrator shall submit a Fund Reconciliation packet to Finance. The submission packet for a non-shared fund should contain five essential documents.

Non-Shared Funds:

1. Cover memo from department to Finance budget analyst, including departmental contact information for questions.
2. Certification of Past and Prior Year Information Form DF-117 (Revised 07/2013).
3. DFB report, Form DF-303.
4. Supporting year-end reports for the DFB report. Data on supporting financial reports must be referenced to the DFB report.
5. Fund Condition Statement.

Shared Funds:

The submission for shared funds will include the five essential documents above plus the DFB reports, supporting documents, and certification forms from each fund user.

1. Cover memo from department to Finance budget analyst, including departmental contact information for questions.
2. Certification of Past and Prior Year Information Form DF-117 (Revised 07/2013) signed by the fund administrator.
3. DFB consolidated worksheet. The consolidated DFB worksheet for shared funds reflects amounts for the fund as a whole. The consolidated DFB worksheet shows an accumulation of amounts reported by the fund administrator and all fund users on their respective DFB reports. See page 1-12 for an example of the DFB consolidated worksheet.
4. DFB report for the fund administrator and supporting year-end reports.
5. Certification of Past and Prior Year Information Form DF-117 signed by fund users.
6. DFB reports received from fund users and supporting year-end reports.
7. Fund Condition Statement.

Please use the DFB report, Consolidated DFB Worksheet, and Fund Condition Statement templates in Excel format provided by Finance.

Mailing Address

Fund administrators should submit the Fund Reconciliation packet to their Finance budget analyst at:

Department of Finance
915 L Street
Sacramento, CA 95814

Due Date

The Fund Reconciliation report packet is due to your Finance budget analyst between September 16 and September 30, 2013.

**Instructions for Departments
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Contact Finance with Questions

For accounting questions or questions regarding the DFB report and instructions, please contact the FSCU Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov

For questions regarding CALSTARS reports used to support the DFB report, please contact the CALSTARS Hotline at (916) 327-0100 or Hotline@dof.ca.gov

For budget questions, please contact your Finance budget analyst.

**Instructions for Departments
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Memorandum

Date: September xx, 2013

To: Department of Finance
Mr./Ms. John Smith, Finance Budget Analyst
Unit Name
915 L Street
Sacramento, CA 95814

From: **Department Name (Org Number)**
Prepared by: Department Name (Org Number)
111 Oak Street
Sacramento, CA 95814
Name, Title, email address
Name, Title, email address

Subject: FUND RECONCILIATION PACKET FOR 2014-15 GOVERNOR'S BUDGET
(PAST YEAR PORTION)

The following documents for the preparation of the past year portion of the 2014-15 Governor's Budget are enclosed:

FUND NAME (FUND NUMBER)

For Non-Shared Funds:

1. DF-117, Certification of Past and Prior Year Information
2. DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2013
3. Supporting year-end financial reports for the fiscal year ended June 30, 2013. Data has been referenced to the DF-303 Detailed Fund Balance Report
4. Fund Condition Statement (past year portion)

For Shared Funds:

1. DF-117, Certification of Past and Prior Year Information (for fund administrator)
2. Consolidated Detailed Fund Balance Worksheet for the fiscal year ended June 30, 2013
3. DF-117, Certification of Past and Prior Year Information (for fund users)
4. DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2013 (for fund users and fund administrator)
5. Supporting year-end financial reports for the fiscal year ended June 30, 2013. Data has been referenced to the DF-303 Detailed Fund Balance Report
6. Fund Condition Statement (past year portion)

Contact Person: Susan Smith
Phone No.: (916) 445-3434, Extension 1111
Email: Susan.Smith@daq.ca.gov

Signature of Department Head or Designee
Must be at least one level above both budgeting and accounting

Instructions for Departments Detailed Fund Balance Report (Form DF-303)

DETAIL INSTRUCTIONS

The detail instructions provided below describe the data required in the DFB report. For example, section A of the detail instructions describes the Beginning Fund Balance on the DFB report template; section B describes Prior Year Adjustments and so on.

The DFB report example in section 2 provides an illustration of the report. The left side of the sample report provides financial data for Fund 9873. The right side of the sample report provides a cross reference to the various CALSTARS and Non-CALSTARS financial reports that can be used to obtain financial data. Refer to the Glossary and References section for a description of the financial reports described below.

Report Template Instructions

Use the DFB report template provided by Finance. The template contains formulas which will calculate sub-totals and grand totals. Insert lines as needed to list all fund revenues, transfers, expenditures and prior year adjustments. When inserting lines, verify that the formulas built into the template are generating correct sub-totals and totals. The template also provides drop-down lists for departments and fund names and numbers.

DFB Report Section	Financial Data Required and Reference Source for Data
A - Beginning Fund Balance	<p>Use last year's Report 8, GL account 5530 (Fund Balance Unappropriated) for non-shared funds. Use GL account 5570 (Fund Balance Clearing Account) for shared funds. Report 9 can also be used to obtain the beginning fund balance.</p> <p>Shared funds will have to add the GL account 1140 balance to GL account 5570 to obtain the beginning fund balance for shared funds. See description of ending fund balance for shared funds for further explanation.</p> <p>Note: The beginning fund balance on the DFB report should match the beginning balance in the past year column of the FCS for the FY 2014-15 Governor's Budget. If the beginning fund balance which is from last year's Report 8 or current year Report 9 does not match the past year column of the FCS then an additional adjustment must be reflected in section C, Fund Adjustments. If you have other differences in the beginning fund balance then work with Finance to resolve them. Adjustments to align the FCS and financial reports must be explained and supporting documentation must be provided.</p>
B - Prior Year Adjustment	<p>A prior year adjustment is an adjustment for the difference between accruals (including encumbrances) previously made and actual expenditures, transfers, or revenues. The prior year adjustment amount is generally included in the FCS as an adjustment to realign the beginning fund balance to ensure correct fund balances.</p> <p>Expenditures Use Report 6 (B06) for CALSTARS (use opposite sign). Report 15 for Non-CALSTARS.</p>

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<p>B - Prior Year Adjustment Adjustment (cont'd)</p>	<p>Prior Year Adjustment should include adjustments for any characters - state operations, local assistance, capital outlay, and unclassified. List prior year scheduled reimbursements below the corresponding prior year expenditure line, if applicable. This method of presentation will match the format of the FCS which shows reimbursements netted against expenditures.</p> <p>Note: When listing prior year adjustments for expenditures and scheduled reimbursements, use the opposite sign from the financial reports. For example, if Report 6 or Report 15 shows prior year expenditure amount of -\$2,000, list this amount as \$2,000 in the prior year adjustment section. (Negative expenditures have a positive impact on the fund balance which is why they are added back.)</p> <p>Multi-Year appropriations - If your department has a continuing appropriation (e.g., capital outlay), or a continuous appropriation (i.e., expenditure authorization which is renewed each year without legislative action), then include the difference between accruals (including encumbrances) previously made and the actual expenditures applicable to prior fiscal years as part of the prior year adjustment.</p> <p>Note: Non-CALSTARS – Use expenditure reports to identify the prior year adjustment applicable to continuous or continuing appropriations. If your accounting system cannot identify this amount, your department must provide a reasonable estimate and footnote on the DFB report.</p> <p>Transfers Use Report 6 (B06) for CALSTARS (use opposite sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Revenues Use Q25 or Report 4 (Q26) for CALSTARS (use same sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Refunds to Reverted Appropriations Use Report 7 (G02) for CALSTARS (use same sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Non-Governmental Cost Funds – For CALSTARS, use Report 6 (B06) to obtain prior year adjustments. For Non-CALSTARS, use Report 9 to obtain total prior year adjustments.</p>
<p>C – Fund Assessment Adjustments</p>	<p>Statewide Assessments Use Report 9 (G04) for CALSTARS (use opposite sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Fund administrators of shared and non-shared funds are required to record all statewide assessments for their respective funds using the SCO JE as a source document. The four types of statewide assessments are: Finance-FSCU, SCO-GAAP, FI\$Cal and SCO-MyCalPAYS.</p>

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C – Fund Assessment Adjustments (cont'd)	<p>The four types of statewide assessments are reported on the DFB report and the FCS as follows:</p> <ul style="list-style-type: none"> Statewide assessments for Finance-FSCU and SCO-GAAP are reported in Section C, Fund Adjustments of the DFB report to match the presentation of the assessments on the FCS. On the FCS, the Finance-FSCU and SCO-GAAP assessments are reported as a prior year adjustment for this purpose due to Finance's current system and processes. Statewide assessments for FI\$Cal and SCO-MyCalPAYS are reported in Section E, Expenditures of the DFB report to match the presentation of the assessments on the FCS. On the FCS, the FI\$Cal and SCO-MyCalPAYS assessments are listed as expenditures with the respective organization code for FI\$Cal and SCO in past year.
	<p>Adjusted Beginning Balance - The beginning fund balance is adjusted for prior year adjustments.</p> <p>The beginning fund balance on the DFB report should match the beginning balance in the past year column of the FCS for the FY 2014-15 Governor's Budget. If the beginning fund balance which is from last year's Report 8 or current year Report 9 does not match the past year column of the FCS then an additional adjustment must be reflected in section C, Fund Adjustments. If you have other differences in the beginning fund balance then work with Finance to resolve them. Adjustments to align FCS and financial reports must be explained and supporting documentation must be provided.</p>
D- Revenues, Transfers and Other Adjustments	<p>Revenue Use Report 4 (Q26) (same sign) or Report 9 (G04) for CALSTARS. Use Report 9 or 15 for Non-CALSTARS (use opposite sign).</p> <p>List revenue by receipt code. Use the drop-down menu to select the appropriate source code and title.</p> <p>Transfers and Other Adjustments Use Report 6 (B06) for CALSTARS (use opposite sign). Use Report 9 or 15 for Non-CALSTARS (use opposite sign).</p> <p>Enter FY 2012-13 Operating Transfers In and Operating Transfers Out. Enter each transfer on a separate line, indicating the other fund receiving or disbursing the transfer and the transfer authority. Also, indicate the authority for transfers relating to loan repayments. Revenues and Transfers should match what is reported on past year Schedule 10Rs.</p>

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<p>E- Expenditures and Expenditure Adjustments</p>	<p>Expenditures Use Report 6 (B06) (same sign) for CALSTARS. Use Report 9 or 15 for Non-CALSTARS.</p> <p>List expenditures by the organization code of departments that spend from the fund. For shared funds, the fund administrator will compile expenditure information by organization code using the DFB reports received from fund users. List expenditures on separate lines for (1) State Operations, (2) Local Assistance, and (3) Capital Outlay.</p> <p>If your department has a continuing appropriation (e.g., capital outlay), or a continuous appropriations (i.e., expenditure authorization which is renewed each year without legislative action), then include only new expenditures or encumbrances for FY 2012-13 (i.e., not previously encumbered). The expenditures applicable to the difference between all prior year(s) accruals (including encumbrances) (e.g., FY 2011-12 and FY 2010-11) and the actual expenditures applicable to these prior fiscal years are part of the prior year adjustment.</p> <p>Fund administrators of shared and non-shared funds are required to record all statewide assessments for their respective funds, using the SCO JE as a source document. The four types of statewide assessments are: Finance-FSCU, SCO-GAAP, FI\$Cal and SCO-MyCalPAYS. The four types of statewide assessments are reported on the DFB report and the FCS as follows:</p> <ul style="list-style-type: none"> • Statewide assessments for Finance-FSCU and SCO-GAAP are reported in Section C, Fund Adjustments of the DFB report to match the presentation of the assessments on the FCS. On the FCS, the Finance-FSCU and SCO-GAAP assessments are reported as a prior year adjustment. • Statewide assessments for FI\$Cal and SCO-MyCalPAYS are reported in Section E, Expenditures of the DFB report to match the presentation of the assessments on the FCS. On the FCS, the FI\$Cal and SCO-MyCalPAYS assessments are listed as expenditures with the respective organization code for FI\$Cal and SCO. <p>Note: Non-CALSTARS departments will have a difference between total GL 9000 Expenditures reported on the Report 15 and total State Operations Expenditures reported on the FCS by the total of FSCU and SCO GAAP assessments.</p> <p>Reimbursements List scheduled reimbursements below each corresponding expenditure line, if applicable. This method of presentation will match the format of the FCS which shows reimbursements netted against expenditures.</p>
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	<p>Expenditure Adjustments</p> <p>Use Report 9 (G04) for CALSTARS or Report 15 for Non-CALSTARS to enter any amounts for GL 9xxx accounts that have not been reported above (e.g., GL 9830 – Other Sources). Expenditures should match what is reported on past year Schedule 10s.</p>																
F- Ending Fund Balance	<p>The DFB report template will calculate the Ending Fund Balance. The ending fund balance should match the ending balance on the FCS. The ending fund balance should also match the ending fund balance on Report 8 as of June 30, 2013.</p> <p><u>Non-shared fund</u> – GL 5530 Fund Balance-Unappropriated.</p> <p><u>Shared funds</u> – GL 5570 Fund Balance Clearing Account. To verify the ending fund balance for shared funds, add the ending fund balance from Report 8 for the fund users and fund administrator. Then add the balance in GL account 1140 per SCO’s Fund Reconciliation Report. See Steps 1 and 2 below.</p> <p>Step 1</p> <p>Using Report 8, add the balance in GL 5570 for the fund administrator and the fund users of a shared fund. For example:</p> <table><tr><td>Fund Administrator</td><td>GL 5570</td><td>\$ 100,000</td><td>CR</td></tr><tr><td>Fund User 1</td><td>GL 5570</td><td>5,000</td><td>DR</td></tr><tr><td>Fund User 2</td><td>GL 5570</td><td><u>3,000</u></td><td>DR</td></tr><tr><td>Total</td><td></td><td><u>\$ 92,000</u></td><td>CR</td></tr></table> <p>(Note: a credit fund balance on report 8 is reflected as a positive fund balance on the FCS.)</p> <p>Step 2</p> <p>Using the total of \$92,000 as a positive fund balance for the FCS, add the GL account 1140 balance per SCO’s Fund Reconciliation Report which in this example is \$1,000. The ending fund balance for the shared fund balance following the above steps equals \$93,000 which should match the ending fund balance on the FCS.</p>	Fund Administrator	GL 5570	\$ 100,000	CR	Fund User 1	GL 5570	5,000	DR	Fund User 2	GL 5570	<u>3,000</u>	DR	Total		<u>\$ 92,000</u>	CR
Fund Administrator	GL 5570	\$ 100,000	CR														
Fund User 1	GL 5570	5,000	DR														
Fund User 2	GL 5570	<u>3,000</u>	DR														
Total		<u>\$ 92,000</u>	CR														

After accounting staff have completed the DFB report, budget staff will condense the information to create the FCS. See the sample FCS in section 6 for an illustration of how information from the DFB report will flow to the FCS. Differences between accounting and budgeting data should be researched and resolved by departmental staff before the DFB report packet and FCS are submitted to Finance.

Instructions for Departments

Detailed Fund Balance Report (Form DF-303)

STATE OF CALIFORNIA DETAILED FUND BALANCE REPORT DF-303 (07/13)		7770 - Department Of Air Quality Detailed Fund Balance Report 1/ 9873 - Clear Environment Fund FY 2012-13 Actual <i>(For 2014-15 Governor's Budget)</i>	
	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2012 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2010-11 Expenditures (G/L 9000 or 9893)	0.00		
2010-11 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2011-12 Expenditures (G/L 9000 or 9893)	0.00		
2011-12 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2011-12 Revenues (G/L 8000 or 9892)	0.00		
Refunds to Reverted Appn (G/L 9891)	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2012-13)	0.00		
SCO - GAAP Assessments (FY 2012-13)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)		0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
SCO - MyCalPAYS Assessments (FY 2012-13)	0.00		
Fi\$Cal Assessments (FY 2012-13)	0.00	0.00	
		0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2013			\$0.00

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Example of DFB Consolidated Worksheet		7770 - Department Of Air Quality Shared Fund DFB Consolidated Worksheet 9873 - Clear Environment Fund FY 2012-13 Actual <i>(For 2014-15 Governor's Budget)</i>	
	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2012 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department 7770	0.00		
Department 1221	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2012-13)	0.00		
SCO - GAAP Assessments (FY 2012-13)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxx Fund #### per GC xx	0.00		
Operating Transfers To xxx Fund #### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures			
Department 7770, Department of XX			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Department 1221, Department of YY			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
SCO - MyCalPAYS Assessments (FY 2012-13)	0.00		
Fi\$Cal Assessments (FY 2012-13)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2013			\$0.00

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GLOSSARY AND REFERENCES

Term	Definition and References
Continuing Appropriation	Continuing appropriations are available for encumbrance during more than one fiscal year (typically capital outlay appropriations). An appropriation for a set amount that is available for more than one year. <i>Reference: SAM 8382; Finance Glossary of Accounting and Budgeting Terms.</i>
Continuous Appropriation	Constitutional or statutory expenditure authorization which is renewed each year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues which have been dedicated permanently to a certain purpose; or it may be whatever amount is designated for the purpose as determined by formula, (e.g., school apportionments.) <i>Reference: GC 13340; Finance Glossary of Accounting and Budgeting Terms.</i>
Fund Balance	For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resources over its expenditures. <i>Reference: Finance Glossary of Accounting and Budgeting Terms.</i>
Fund Condition Statement (FCS)	A budget display, included in the Governor's Budget, summarizing the operations of a fund for the past, current, and budget years. The display includes the beginning balance, prior year adjustments, revenue, transfers, loans, expenditures, the ending balance, and any reserves. FCSs are required for all special funds. The FCS for the General Fund is Summary Schedule 1. Other funds are displayed at the discretion of Finance. <i>Reference: SAM section 6481; Finance Glossary of Accounting and Budgeting Terms.</i>
Fund Administrator	Finance designates an administering department for each fund. The administering department is responsible for the overall management of the fund. <i>Reference: Finance Budget Letter (BL) 13-02, Attachment I for the authority and responsibilities of a fund administrator for non-shared and shared funds. Certification of Past and Prior Year Information DF-117.</i>
Fund User	Fund users are departments that spend from the fund, collect revenues for the fund, or transfer cash to or from a fund. Departments that levy assessments for statewide projects/programs are not considered fund users. A fund user is responsible for fully calculating its own portion of the prior year adjustment, and fully reconciling past year revenues, expenditures, and transfers between its year-end financial statements and Supplementary Schedules 10Rs and 10s. A fund user must also submit a signed DF-117 to the Fund Administrator to certify that information has been reviewed and reconciled between accounting and budgeting information in accordance with law and policies. <i>Reference: Finance BL 13-02 and DFB report instructions</i>
Non-Shared Fund	Funds accounted entirely by one department. <i>Reference: SAM section 7640.</i>
Shared Fund	Funds not accounted entirely by one department. See fund users and administrators above. <i>Reference: SAM section 7640.</i>

Instructions for Departments Detailed Fund Balance Report (Form DF-303)

Budget Reports:	
Schedule 10	<p>Schedule 10 (Supplementary Schedule of Appropriations) A Department of Finance control document listing all appropriations and allocations of funds available for expenditure during the past, current, and budget years. These documents are sorted by state operations, local assistance, and capital outlay. The Schedule 10s reconcile expenditures by appropriation (fund source) and the adjustments made to appropriations, including allocation of new funds. These documents also show savings and carryovers by item. The information provided in this document is summarized in the Detail of Appropriations and Adjustments in the Governor's Budget. <i>Reference: Finance Glossary and SAM section 6484.</i></p>
Schedule 10R	<p>Schedule 10R (Supplementary Schedule of Revenues and Transfers) A Department of Finance control document reflecting information for revenues, transfers, and inter-fund loans for the past, current, and budget years. Schedules 10Rs are required for the General Fund and all special funds. Schedule 10R information for special funds is displayed in the FCS for that fund in the Governor's Budget. <i>Reference: Finance Glossary.</i></p>
Year-end Financial Reports:	
Report 4	Statement of Revenue shows subsidiary revenue accounts.
Report 6	<p>Final Budget Report presents the expenditures, transfers, and the unencumbered balances for each allotment; provides a summary status of allotments in total by appropriation. Report 6 is submitted to the SCO by CALSTARS departments that submit automated statements. All other departments do not submit Report 6 to the SCO; but keep on file with other year-end reports for audit purposes.</p>
Report 7	The Pre-Closing Trial Balance lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed.
Report 8	The Post-Closing Trial Balance provides assets, liabilities and fund equity account balances, including accruals and adjustments after nominal accounts have been closed.
Report 9	The Analysis of Change in Fund Balance also known as the Statement of Operations, provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures), and adjustments to fund balance (e.g., certain statewide assessments) to determine the fiscal year's ending fund balance.
Report 15	Reconciliation of Agency Accounts with Transactions per SCO summarizes detailed revenue and expenditure accounts to the appropriate general ledger accounts that are reconciled to transactions per the SCO and includes certain statewide assessments.

Instructions for Departments
Detailed Fund Balance Report (Form DF-303)

CALSTARS Reports:	
B06	Final Budget Report (See Report 6 above)
G02	Pre-Closing Trial Balance and Post-Closing Trial Balance. (See Report 7 and 8 above)
G04	Statement of Operations (Analysis of Change in Fund Balance.) (See Report 9 above)
Q25	Summary Receipts by Appropriation
Q26	Final Statement of Revenue (See Report 4 above)
Government Code Summary:	
Section 12460	Requires information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget and Budget Act.
Section 13344	Requires state departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the Budgetary/Legal Basis Annual Report described in Government Code section 12460, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. The State Controller's Report reflects a culmination of information submitted by departments. It is critical that departments' submittal to the State Controller's Office reflects correct and reconciled information.

	Ref #	Sub-Totals	Fund Balance	CALSTARS Sources	Non-CALSTARS Sources	Additional Information
A. BEGINNING FUND BALANCE July 1, 2012 2/	#1		\$ 30,025,683.74	G04-Rept 9 or 2011-12 Rept 8	2011-12 Rept 8	Beginning balance should match the beginning balance per FCS in FY2014-15 GB
B. PRIOR YEAR ADJUSTMENTS						
2010-11 Expenditures (G/L 9000 or 9893)	#2	1,349,789.29	}	B06 Rept 6	Rept 15	Prior year adjustment are adjustments for the difference between previous accruals (including encumbrances) and actual expenditures, transfers, or revenues for prior year(s).
2010-11 Scheduled Reimbursements (G/L 8100)	#3	-150.00				
2011-12 Expenditures (G/L 9000 or 9893)	#4	2,761,614.16				
2011-12 Scheduled Reimbursements (G/L 8100)	#5	67,159.40				
2011-12 Revenues (G/L 8000 or 9892)	#6	2,930,024.29				
Refunds to Reverted Appn (G/L 9891)	#7	38,297.03				
		7,146,734.17		Q26-Rept 4	Rept 15	
				G02-Rept 7	Rept 15	
C. FUND ASSESSMENT ADJUSTMENTS						
DOF - FSCU Assessments (FY 2012-13)	#8	-1,624.81	}	G04 Rept 9	Rept 15	Current Fund Assessment
SCO - GAAP Assessments (FY 2012-13)	#9	-243.38				
		-1,868.19				
Total Prior Year Adjustment for the Fund Condition Statement		7,144,865.98				Provide explanation and support for one time adjustment.
Adjustment to Align FCS and Financial Reports		0.00				
ADJUSTED BEGINNING BALANCE			37,170,549.72			
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS						
Revenues (G/L 8000):						
121200 OTHER REGULATORY TAXES		23,334,763.62	}	Q26 - Rept 4	Rept 4 or Rept 15	Revenue Codes, titles and amounts must agree with Schedule 10Rs.
125600 OTHER REGULATORY FEES		42,883,785.57				
125700 OTHER REGULATORY LICENSES AND PERMITS		13,574,798.19				
125900 DELINQUENT FEES		233,872.12				
141200 SALES OF DOCUMENTS	#10	17,200.00				
		80,044,419.50				
Transfers and Other Adjustments						
Operating Transfers From General Fund 0001 per GC xx		38,320,291.00	}	B06- Rept 6	Rept 15	Revenues, Transfers, & Other Adjustments must agree with Schedule 10Rs .
Operating Transfers To xxxx Fund ##### per GC xx	#11	0.00				
		38,320,291.00				
Total Revenues, Transfers, and Other Adjustments		118,364,710.50	118,364,710.50			
TOTAL RESOURCES			155,535,260.22			
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS						
Expenditures:						
Expenditures (G/L 9000)						
State Operations - Support	#12	80,061,988.39	}	B06- Rept 6	Rept 6 or Rept 15	Expenditure amounts must agree with Schedule 10s
Scheduled Reimbursements (G/L 8100)	#13	-178,440.00				
Local Assistance	#14	33,271,649.28				
Scheduled Reimbursements (G/L 8100)	NA	0.00				
Capital Outlay	NA	0.00				
Scheduled Reimbursements (G/L 8100)	NA	0.00	113,155,197.67			
Statewide Assessments						
SCO - MyCalPAYS Assessments (FY 2012-13)	#15	286,419.00	}	G04- 9 Rept	Rept 15 G/L 9000	GL 9830 is a summary account of other financing sources.
Fi\$Cal Assessments (FY 2012-13)	#16	225,000.00				
		511,419.00				
Expenditures Adjustments:						
Other Sources (G/L 9830)	#17	-352,298.48		G04- 9 Rept	Rept 15	
		-352,298.48				
Total Expenditures and Expenditure Adjustments		113,314,318.19	113,314,318.19			
F. Ending Fund Balance as of June 30, 2013	#18		\$ 42,220,942.03	G02- Rept 8	Rept 8	Non-shared Fund G/L 5530 Shared Fund G/L 5570

	Ref #	Sub-Totals	Fund Balance	CALSTARS Sources	Non- CALSTARS Sources	Additional Information
1/ The Detailed Fund Balance Report will be used to reconcile the year-end financial reports to the past year portion of the Fund Condition Statement displayed in the Governor's Budget.						
2/ If the beginning balance per the financial reports for the period ending June 30, 2013 does not match the beginning fund balance in the past year column of the 2014-15 Governor's Budget; and the difference is due to an incorrect beginning balance in your financial reports, an adjustment must be made to the Prior Year Adjustment with supporting documentation to substantiate the difference. All other differences in beginning fund balance should be resolved in conjunction with Finance.						

STATE OF CALIFORNIA
DETAILED FUND BALANCE REPORT
 DF-303 (05/13)

7770 - Department Of Air Quality
Detailed Fund Balance Report 1/
9873 - Clear Environment Fund
FY 2012-13 Actual
(For 2014-15 Governor's Budget)

		Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2012 2/		1		\$ 30,025,683.74
B. PRIOR YEAR ADJUSTMENTS				
2010-11 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		
2010-11 Scheduled Reimbursements (G/L 8100 or 9893)	-150.00	3		
2011-12 Expenditures (G/L 9000 or 9893)	2,761,614.16	4		
2011-12 Scheduled Reimbursements (G/L 8100 or 9893)	67,159.40	5		
2011-12 Revenues (G/L 8000 or 9892)	2,930,024.29	6		
Refunds to Reverted Appn (G/L 9891)	38,297.03	7	7,146,734.17	
C. FUND ASSESSMENT ADJUSTMENTS				
DOF - FSCU Assessments (FY 2012-13)	-1,624.81	8		
SCO - GAAP Assessments (FY 2012-13)	-243.38	9	-1,868.19	
Total Prior Year Adjustments for the Fund Condition Statement			7,144,865.98	
Adjustment to Align FCS and Financial Reports 2/			0.00	7,144,865.98
ADJUSTED BEGINNING BALANCE				37,170,549.72
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS				
Revenues (G/L 8000):				
121200 OTHER REGULATORY TAXES	23,334,763.62			
125600 OTHER REGULATORY FEES	42,883,785.57			
125700 OTHER REGULATORY LICENSES AND PERMITS	13,574,798.19			
125900 DELINQUENT FEES	233,872.12			
141200 SALES OF DOCUMENTS	17,200.00	10	80,044,419.50	
Transfers and Other Adjustments				
Operating Transfers From General Fund 0001 per GC xx	38,320,291.00	11		
Operating Transfers To xxxxx Fund ##### per GC xx	0.00		38,320,291.00	
Total Revenues, Transfers, and Other Adjustments			118,364,710.50	118,364,710.50
TOTAL RESOURCES				155,535,260.22
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS				
Expenditures:				
Expenditures (G/L 9000):				
State Operations - Support	80,061,988.39	12		
Scheduled Reimbursements (G/L 8100)	-178,440.00	13		
Local Assistance	33,271,649.28	14		
Scheduled Reimbursements (G/L 8100)	0.00	NA		
Capital Outlay	0.00	NA		
Scheduled Reimbursements (G/L 8100)	0.00	NA	113,155,197.67	
Statewide Assessments				
SCO - MyCalPAYS Assessments (FY 2012-13)	286,419.00	15		
Fi\$Cal Assessments (FY 2012-13)	225,000.00	16	511,419.00	
			113,666,616.67	
Expenditures Adjustments:				
Other Sources (G/L 9830)	-352,298.48	17	-352,298.48	
Total Expenditures and Expenditure Adjustments			113,314,318.19	113,314,318.19
F. Ending Fund Balance as of June 30, 2013		18		\$ 42,220,942.03

- 1/ The Detailed Fund Balance Report will be used to reconcile the year-end financial reports to the past year portion of the Fund Condition Statement displayed in the Governor's Budget.
- 2/ If the beginning balance per the financial reports for the period ending June 30, 2013 does not match the beginning fund balance in the past year column of the 2014-15 Governor's Budget; and the difference is due to an incorrect beginning balance in your financial reports, an adjustment must be made to the Prior Year Adjustment with supporting documentation to substantiate the difference. All other differences in beginning fund balance should be resolved in conjunction with Finance.

REPORT 9

PAGE 10

FUND DETAIL: 00

#1

#17

#17

#8

#15

#9

#16

#18

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

REPORT #6

PAGE 15

REFERENCE : 001 BUDGET ACT ITEM - SUPPORT

APPROPRIATIONS (ADJUSTED)		EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS						
2010	98-30-010-000 00	REGULAR APPROPRIATION				
	12,043,155.43	289,277.99	0.00	1,639,067.28	1,349,789.29-	10,693,366.14
TOTAL FOR REGULAR APPROPRIATIONS						
	12,043,155.43	289,277.99	0.00	1,639,067.28	1,349,789.29- #2	10,693,366.14
SCHEDULED REIMBURSEMENTS						
2010	98-30-010-000 90	SCHEDULED REIMBURSEMENTS				
	150.00-	150.00	0.00	0.00	150.00	0.00
TOTAL FOR SCHEDULED REIMBURSEMENTS						
	150.00-	150.00	0.00	0.00	150.00 #3	0.00
*TOTAL REFERENCE 001						
	12,043,005.43	289,427.99-	0.00	1,639,067.28	1,349,639.29-	10,693,366.14-

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FINAL BUDGET REPORT
AS OF 06/30/13

REPORT #6

FUND : 9873 CLEAR ENVIRONMENT FUND

REFERENCE : 001 BUDGET ACT ITEM - SUPPORT

REPORT #4

PAGE 4

#6

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS

ACCRUALS PER REPORT OF ACCRUALS

ADJUSTMENTS TO CONTROLLERS ACCOUNTS

2,930,024.29

SUBSCRIBED AND EXECUTED THIS DAY OF , 2013 AT SACRAMENTO , CALIFORNIA

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS

SIGNATURE OF OFFICER

DEPARTMENT OF AIR QUALITY

1
IAM DUNNE, ACCTG ADM III

PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

(REPORT 7)

SECTION : 00

FUND : 9873 CLEAR ENVIRONMENT FUND

FUND DETAIL: 00

#7

REPORT #4

ENY:	12	FFY:	12
FUND:	9873	CLEAR ENVIRONMENT FUND	
FUND DETAIL:	00		

SOURCE	DESCRIPTION	ESTIMATED REVENUES	ACTUAL REVENUES	BALANCE
121200	OTHER REGULATORY TAXES	0.00	23,334,763.62	23,334,763.62-
125600	OTHER REGULATORY FEES	0.00	42,883,785.57	42,883,785.57-
125700	OTHER REGULATORY LICENSES AND PERMITS	0.00	13,574,798.19	13,574,798.19-
125900	DELINQUENT FEES	0.00	233,872.12	233,872.12-
141200	SALES OF DOCUMENTS	0.00	17,200.00	17,200.00-
*TOTAL FUND DETAIL 00		0.00	80,044,419.50	80,044,419.50

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS
PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

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REPORT #6

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SIGNATURE OF OFFICER
DEPARTMENT OF AIR QUALITY
TYPE OR PRINT NAME OF OFFICER
IAM DUNNE, ACCTG ADM III
TITLE OF FISCAL OFFICER

REPORT #6

REGULAR APPROPRIATIONS

2012	98-30-010-000 00	REGULAR APPROPRIATION					
	96,226,247.00-	70,009,199.35	10,052,789.04	0.00	80,061,988.39	16,164,258.61-	

TOTAL FOR REGULAR APPROPRIATIONS							
96,226,247.00-	70,009,199.35	10,052,789.04	0.00	80,061,988.39	#12	16,164,258.61-	

2012	98-30-010-000	90	SCHEDULED REIMBURSEMENTS				
	133,640.00-		178,440.00-	0.00	0.00	178,440.00-	44,800.00

TOTAL FOR SCHEDULED REIMBURSEMENTS		133,640.00-	178,440.00-	0.00	0.00	178,440.00-	#13	44,800.00
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*TOTAL REFERENCE 001						
96,092,607.00-	69,830,759.35	10,052,789.04	0.00	79,883,548.39	16,209,058.61-	

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AS OF 06/30/13

***** PAGE 18

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(REPORT 8)

PAGE 5

PAGE 5

PAGE 5

PAGE 5

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER																
DEPARTMENT OF AIR QUALITY (7770)																
CLEAR ENVIRONMENT FUND (9873)																
FISCAL YEAR ENDED JUNE 30, 2013																
	Reverse Prior Year		Apply Current Year		Transactions per Agency Accounts											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)		(P)
	Transactions per Controller	Adjustments to Controller's Accounts	Accruals	Corrections made by Controller's	Adjustments to Controller's Accounts	Accruals	Total of Columns (A)-(F)	Appropriation Expenditures (9000)	Reimbursements (8100)	Revenue (8000)	Refunds to Reverted Appropriations (9891)	Prior Year Appropriation Adjustments (9893) 1/	Prior Year Revenue Adjustments (9892) 2/	Operating Transfers In (9811)	Other Sources (9830)	Statewide Assessments 3/
APPROPRIATION - STATE OPERATIONS																
FY 12-13																
ITEM 9873-001-7770, CHAPTER XX/12																
Program A	80,061,988.39						80,061,988.39	80,061,988.39	12							
Reimbursements	-178,440.00						-178,440.00	-178,440.00	-178,440.00	13						
Local Assistance	33,271,649.28						33,271,649.28	33,271,649.28	14							
FY 11-12																
ITEM 9873-001-7770, CHAPTER XX/11																
Program A	-2,761,614.16						-2,761,614.16					-2,761,614.16	4			
Reimbursements	-67,159.40						-67,159.40					-67,159.40	5			
FY 10-11																
ITEM 9873-001-7770, CHAPTER XX/10																
Program A	-1,349,789.29						-1,349,789.29					-1,349,789.29	2			
Reimbursements	150.00						150.00					150.00	3			
Other Sources	-352,298.48						-352,298.48								-352,298.48	17
REVENUE FY 12/13																
121200 Other Regulatory Fees	-23,334,763.62						-23,334,763.62			-23,334,763.62	10					
125600 Other Regulatory Fees	-42,883,785.57						-42,883,785.57			-42,883,785.57						
125700 Other Regulatory Licenses and Permits	-13,574,798.19						-13,574,798.19			-13,574,798.19						
125900 Delinquent Fees	-233,872.12						-233,872.12			-233,872.12						
141200 Sales of Documents	-17,200.00						-17,200.00			-17,200.00						
REVENUE FY 11/12	-2,930,024.29						-2,930,024.29						-2,930,024.29	6		
Transfer from General Fund	-38,320,291.00						-38,320,291.00							-38,320,291.00	11	
REFUNDS TO REVERTED APPROP	-38,297.03						-38,297.03				-38,297.03	7				
DOF – FSCU Assessments	1,624.81						1,624.81	1,624.81	8							
SCO – GAAP Assessments	243.38						243.38	243.38	9							
SCO - MyCalPAYS	286,419.00						286,419.00	286,419.00	15							
FiSCal Assessments	225,000.00						225,000.00	225,000.00	16							
TOTALS	-12,195,258.29	0.00	0.00	0.00	0.00	0.00	-12,195,258.29	113,846,924.86	-178,440.00	-80,044,419.50	-38,297.03	-4,178,412.85	-2,930,024.29	-38,320,291.00	-352,298.48	0.00
Note the above example illustrates Report 15 for a non-CALSTARS department.																
The Report 15 for a CALSTARS department submitting manual reports will show differences in the following columns.																
1/ Prior Year Appropriation Adjustment (column L):																
CALSTARS departments use GL 9000. (GL 9893 - Prior Year Appropriation Adjustments is not used in CALSTARS. Supplemental reports of expenditures and reimbursements by enactment year are produced to provide this information.)																
2/ Prior Year Revenue Adjustment (column M):																
CALSTARS departments use GL 8000. (GL 9892 - Prior Year Revenue Adjustments is not used in CALSTARS. Supplemental reports of revenues by enactment year are produced to provide this information.)																
3/ Statewide Assessments (column P):																
CALSTARS departments submitting manual reports will enter Statewide Assessments in column (P) only.																
Refer to the CALSTARS Procedure Manual for further details.																

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
9873 Clear Environment Fund			
BEGINNING BALANCE	\$ 30,025	(1)	
Prior year adjustments	<u>7,145</u>		
Adjusted Beginning Balance	\$ 37,170		
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
121200 Other Regulatory Fees	23,335		
125600 Other Regulatory Fees	42,884		
125700 Other Regulatory Licenses and Permits	13,575		
125900 Delinquent Fees	234		
141200 Sales of Documents	17		
Transfers and Other Adjustments:			
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx	<u>38,320</u>	(11)	
Total Revenues, Transfers, and Other Adjustments	\$118,365		
Total Resources	\$155,535		
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	286	(15)	
7770 Department of Air Quality			
State Operations	79,531	(12)	less (13) less (17)
Local Assistance	33,272	(14)	
8880 Financial Information System for CA (State Operations)	<u>225</u>	(16)	
Total Expenditures and Expenditure Adjustments	\$113,314		
FUND BALANCE	<u>\$ 42,221</u>		

* Dollars in thousands, except in Salary Range.

Example of DFB Consolidated Worksheet

7770 - Department Of Air Quality
Shared Fund DFB Consolidated Worksheet
9873 - Clear Environment Fund
FY 2012-13 Actual
(For 2014-15 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2012 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department 7770	0.00		
Department 1221	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2012-13)	0.00		
SCO - GAAP Assessments (FY 2012-13)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures			
Department 7770, Department of XX			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Department 1221, Department of YY			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
SCO - MyCalPAYS Assessments (FY 2012-13)	0.00		
Fi\$Cal Assessments (FY 2012-13)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2013			\$0.00

Use PY adjustment sub-totals from

Use expenditures from fund user's DFB report.

Use expenditures from fund user's DFB report.